

BUDGET
TOP PRIORITY



GOVERNMENT OF TELANGANA
ABSTRACT

Budget Estimates 2018-19 – Instructions for the preparation of Number Statements and Budget Estimates and submission **on-line** – Issued.

FINANCE (BUDGET) DEPARTMENT

G.O.Ms.No.188

Dated:27-12-2017.

Read the following:-

1. G.O.Ms.No.135, Finance & Planning (FW:BG) Dept., dt:20-09-2000.
2. G.O.Ms.No.664, Finance (BG) Department, dated: 27-10-2001.
3. G.O.Ms.No.183, Finance (BG.I) Department, dated: 30-06-2006.
4. G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017.

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ORDER:

The Government Budget is designed for optimal allocation of scarce resources taking into account many socio-political considerations. It is a statement of estimated expenditure and the estimated sources for financing these, during the ensuing financial year. The budget is prepared keeping in view the general policy of the Government aimed at the welfare of the people and the development of the country. The size and focus of public expenditure in the budget has great relevance in the growth process and in the reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in process, promote economic growth, reduce inequalities, while maintaining fiscal balances and economic sustainability.

2. The legal foundation of Legislative control over Government expenditure is based on the constitutional requirement stipulating that in respect of every financial year a statement of estimated receipts and expenditure of the Government for that year (Annual Financial Statement) shall be laid down in the Legislature. Budget should contain distinction between charged and voted items and also Revenue and Capital.

3. Number Statements:

3.1 According to Para 13.2.I of the Budget Manual, the Heads of Departments and the Other Estimating Officers have to submit Number Statements to the Finance Department giving particulars of posts of Permanent, temporary and Supernumerary establishment (both Gazetted and Non-Gazetted) the sanctioned monthly pay, the Special pay if any and the fixed allowances attached to the posts or individuals that will be drawn on the 1st April of the following year and Number of Officers at the each rate of pay for whom provision will be made in the Departmental Estimates.

3.2 The Heads of Departments and the other estimating officers are requested to follow the guidelines given below scrupulously while furnishing number statements for the year 2018-19 to the Government.

- i) The cadre strength indicated in the Number Statements should be in conformity with the cadre strength fixed by Finance (HRM) Department from time to time.
- ii) When the departments are requested to make sufficient Budget provision to each category after taking in to consideration of employees allotted and to be allotted (if any) to Telangana State as per final allocation orders of Government of India. After formation of State of Telangana, if any posts are created in the department in addition to the sanctioned/allotted strength, indicate the numbers of such posts.
- iii) All the Employees working in the departments will be displayed as per data collected through CGG in **Finance Department Portal** in proforma VII. The departments need to validate the existing data and any omissions are found, the Department shall add the details of such employees. The same data will be automatically filled in Proforma-I.
- iv) The Number Statements in respect of posts under respective Major, Minor and Sub-Heads of Accounts in the Proforma-I will be automatically filled from Proforma-VII.

- v) The Departments are requested to furnish the number of employees (cadre wise) employees who will join into the Government service during the financial year 2018-19 against the newly sanctioned or vacant posts in the Proforma-VIII.
- vi) In respect of posts for which salaries paid from Grants-in-Aid towards salaries, the Heads of Departments shall submit the Number Statements separately under respective Major, Minor and Sub-Heads of Accounts in the Proforma-II provided on-line. The HoDs/Institutions/ Universities etc., who are proposing salaries under 310-311-Grants-in-Aid towards salary shall submit the employee wise details with concerned Government orders in Proforma-II.
- vii) Public Works Engineering Departments shall submit Number Statements for Employee wise Work-Charged Establishment under various schemes, projects and who are being paid on par with the regular Government Employees in Proforma-III provided on-line.
- viii) The details of the appointments made on Contract / Outsourcing through an agency, category-wise shall be furnished along with the provisions required for full year under the detailed Head '300-Other Contractual Services' in the Proforma-IV provided on-line and also mention the relevant Govt., orders.
- ix) The number of posts and scale of pay attached to the post shall be furnished in the appendix 'A' (Proforma -V) provided on-line and the same should be tally to proforma-VII.
- x) Information regarding number of Daily wage employees, Full time/Part time contingent employees, Anganwadi Workers, Home guards and Village Revenue Assistants (VRA) engaged by the respective HODs shall be furnished in the Proforma-VI provided on-line. The HoDs/Institutions are informed that all the employees whose salary is proposing under respective objective heads has to submit the individual wise details with concerned Government orders in Proforma-VI. Failing which Finance Department will not be held responsible for any shortfall/discrepancies in payment of salaries/Honorarium to the concerned.

3.3. The HODs are informed that the expenditure under all Heads of Accounts including Salaries shall be regulated with reference to Budget provisions. In the absence of Number Statements, the responsibility for any shortfall or excess in the estimates fixed by Finance Department lies with the HODs concerned.

3.4. All Heads of Departments and other Estimating officers are therefore requested to furnish the Number Statements in the Proformas provided online by the latest date to the concerned Finance (EBS) Sections.

4. **RECEIPTS:**

4.1. According to para 13.8 of the Budget Manual, the HODs and other Estimating Officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been sanctioned by the Government should be proposed. The information shall be furnished in the enclosed **Proforma-A.**

4.2 All the Heads of Departments and Other Estimating Officers are requested to furnish proposals for Revised Estimates 2017-18 and Budget Estimates 2018-19 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

4.3 All the Heads of Departments may explore new base for improving their receipts and curb the leakages from bottom level to top by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

5. According to Para 13.19.1 of the Budget Manual, the Heads of Departments and other Estimating Officers should prepare their estimates for both receipts and expenditure in duplicate and send one copy direct to the Finance Department, and the other to the Administrative departments of the Secretariat concerned.

Establishment/Maintenance/Principal/Interest Expenditure:

6. Government have adopted new pattern of expenditure i.e., Establishment Expenditure and Scheme Expenditure from the financial year 2017-18. Accordingly objective heads have been classified as Establishment / Scheme expenditure, the same was communicated vide reference 4th cited above.

7. The Following Objective Heads are classified into Establishment / Maintenance/Principal/Interest payment Expenditure.

Salary
010-011 - Pay
010-012 - Allowances
010-013 - Dearness Allowance
010-014 - Sumptuary Allowance
010-015 – Interim Relief
010-016 - House Rent Allowance
010-017 - Medical Reimbursement
010-018 - Encashment of Earned Leave
010-019 - Leave Travel Concession
020 - Wages
020-021 - Daily Wage Employees
020-022 - Full Time Contingent Employees
270-273 - Work charged Establishment
Grants In Aid Towards Salary
310-311 - Grants In Aid Towards Salaries
Non Salary
110-111 - Travelling Allowance
110-112 - Bus Warrants
110-113 - T.A/D.A to Non Official Members
110-114 - fixed Travel Allowances
110-115 - Conveyance Allowance
120 -121 – Foreign Travel Expenses
120-122- T.A/D.A to Non Official Members
200- Other Administrative Expenses
130-131 - Service Postage, Telegram and Telephone Charges
130-132 - Other Office Expenses
130-133- Water & Electricity Charges
130-134 - Hiring of Private Vehicles
140- Rents, Rates and Taxes
240- Petrol, Oil and Lubricants
280-281 - Pleaders Fees
280-282 - Payment to Home Guards
280-283 - Payments to Anganwadi Workers
280-285 - Sanitation Services
280-286 - Payments to Village Revenue Assistants
300- Other Contractual Services
510-511 - Maintenance of Office Vehicles

Maintenance
270-271 - Other Expenditure
270-272 - Maintenance
270-275 - Buildings
270-278 - Emergency Repairs
800-807 - User Charges- Maintenance
Subsidies & Other Grants
310-313-Per capita Grants
310-318-Obsequies Charges
2049- Interest Payments
2071-Pensions
Others
001- Loans to Govt., Servants, Institutions, adjustments to Fund Accounts
002- Loans to Gov t Servants, Institutions, adjustments to Fund Accounts
040-041 - Pensions
040-042 - Gratuities
320- Contributions
450-Interest
530-534 - Work charged Establishment
560- Repayment of Borrowings
630-631 - Inter Account Transfers

8. The Expenditure referred to the above Objective Heads shall be treated as Establishment Expenditure. The Heads of the Department and other Estimating officers should prepare the Revised Estimate 2017-18 and Budget Estimates 2018-19 through the online in PROFORMA-R1.

Scheme Expenditure:

9. The following objective heads have been classified as schemes expenditure.

Objective Head
Non Salary
160-Publications
210-211-Materials
210-212- Drugs And Medicines
220- Arms And Ammunition
230- Cost of Ration/Diet Charges
250- Clothing And Tentage
260- Advertising And Publicity
280-284- Other Payments
410- Secret Service Expenditure
500- Other Charges
500-501 - Compensation

500-502-Transport Facility
500-503-Other Expenditure
500-504 - Cosmetic Charges
510-Motor Vehicles
510-512- Purchases of Motor Vehicles
520-Machinery and Equipment
520-521- Purchases
520-522- Tools And Plant
520-523- Deduct-Receipts & Recoveries Towards Maintenance
610-Depreciation
800-801 - User Charges- Other Expenditure
800-802 - User Charges-Transport Facility
800-803 -User Charges -Travelling Allowances
800-804 - User Charges- Utility Payments
800-805- User Charges- Other Office Expenses
800-806- User Charges -Advertisements, Sales and Publicity
800-808-User Charges- Other Payments
800-810-User Charges -Other Administrative Expenses
800-811-User Charges-Materials and Supplies
800-812-User Charges -Petrol, Oil and Lubricants
800-814-User Charges-Purchases
800-815-User Charges Publications
Maintenance
270-274 HTCC Charges
Subsidies & Other Grants
310-312-Other Grants-in-aid
310-314- Seignorage Grant
310-315 - F.C Grants
310-316-Maintenance Grant
310-317 - Exgratia Payments (accidental death/compassionate)
310-319- Grants for creation of capital Assets
330-Subsidies
340- Scholarships and stipends
800-809 - User Charges-Other Grants-in-Aid
800-813 - User Charges -Scholarships and Stipends

Others
050-Rewards
150-Royalty
530-Major Works
530-531-Other Expenditure
530-532-Lands
530-533-Buildings
530-535-Price Adjustment
540-Investment
640-Writes off and Losses

10. The Head of the Departments and other Estimating Officers shall prepare actual schemes expenditure in the above objective heads only.

11. The Heads of the Department and other Estimating Officers should prepare the RE 2017-18 Budget Estimates 2018-19 in the above format through online in **PROFORMA-R2**.

Revised Estimates 2017-18:

12. All the Heads of Department / Estimating Officers are requested to furnish Revised Estimates 2017-18 in the existing proformae only i.e.R1 for Establishment Expenditure and R2 for Schemes Expenditure.

Budget Estimates 2018-19:

13. All the Heads of Departments/Estimating Officers are requested to furnish Budget Estimates 2018-19 in the proformae annexed to this orders i.e. R1 for Establishment / Maintenance / Principal Interest Expenditure (2) R2 for Schemes Expenditure.

New Schemes:

14. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provision is included in the Revised Estimates for the current year for any new item of expenditure not provided for

in the Budget Estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case (**proforma-R3 for Establishment / Maintenance /Principle/Interest Expenditure - R4 Schemes Expenditure**).

Spill Over Commitments:

15. All the public works departments are requested to furnish the scheme wise spill over commitments as on 31-12-2017 in proforma-R5. All the spillover commitments should be formulated with the greatest care and accuracy and also based on actual requirements.

Engineering Works Departments:

16. All the public works departments are requested to furnish the Agreement wise details of all ongoing works in Proforma R6.

17. The Finance Department frequently requesting the departments to furnish their Bank account details, some of the departments have furnished the bank details, but most of the departments are not furnishing the details. All the departments are requesting to furnish the all Bank Accounts details in proforma R7. If the Accounts which are not furnished to Finance Department shall be treated as personal accounts and Finance Department will instruct all the Banks not to operate such accounts on behalf of Government.

FRBM Rules, 2006:

18. As per the provision laid down in FRBM Act, all the Heads of Departments and Estimating Officers has to furnish certain information in the prescribed proformae appended to this order along with the Budget Estimates invariably as these statements have to be presented to the Legislature as per FRBM Rules 2006.

19. As per rule 6(1) of FRBM Rules, 2006 the State Government shall at the time of presenting the Budget make following disclosures as required under Section 10 of FRBM Act 2005.

- (i) Form D-7 Statement of Assets (**proforma-D**).
- (ii) Form D-8 Tax Revenues raised but not realized (**proforma-E**).
- (iii) Form D-9 Statement of Miscellaneous liabilities outstanding (**proforma-F**).

General Instructions:

20. The expenditure refers to the estimated expenditure provided in the BE for spending current year on routine financing of the Government. The items which are said to be committed expenditure are Salary, Pensions, Subsidies, Interest Payment, Non-Salary items, Utility payments, Maintenance, Repayment of borrowings, etc.

21. Experience shows that every year many Departments are furnishing the estimates in a routine manner without examining the need for the continuation of the scheme and justification for the provisions claimed by the Departments. Expenditure management policies and strategies should normally ensure that every rupee budgeted is well spent in such a way that it captures efficiency in expenditure, provides incentives to rationalize expenditure and is driven by need rather than by the spirit of incremental increase in allocation with regard to programme year on year. The total expenditure irrespective of revenue or capital must generate value for the public.

22. All the Heads of Departments and Other Estimating Officers are requested to review the existing committed expenditure very critically, so that those expenditure which do not serve any tangible purpose substantially shall be dropped or phased out or reduced.

(i) The provisions for Dearness Allowance, Leave Travel Concession, House Rent Allowances, Encashment of Earned Leave, Medical Reimbursement etc., shall be included under respective sub-detailed heads under "O10-Salaries".

(ii) The estimates for contingent expenditure shown under "Office Expenses" should be prepared with reference to the instructions laid down in para 13.16 of the Budget Manual. Details of the items of expenditure included, detailed reasons. Proper attention must be paid while estimating water and electricity charges, revise which should take into account of pending arrear bills, the increase in tariff rate etc. , and provision for the amounts that will become payable in the year. Wherever arrears are included, detailed reasons together with figures shall be furnished in the explanatory note.

23. The attention of Estimating Officers is invited to the following special points:

- (i) ***Date of submission of Estimates:*** All estimates should be submitted to the Administrative Departments of Secretariat concerned through on-line not later than 8th January, 2018. The Administrative Departments of Secretariat shall forward the estimates with their comments to the Finance Department by 10th January, 2018 at the latest. Experience has shown that in spite of clear instructions, the Budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If estimates are received after 10th January, 2018, Finance Department will not be able to intimate any changes made in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.
- (ii) ***Accuracy and authority for estimates:*** It will be the responsibility of the Heads of Departments and Other Estimating Officers to see that no omissions or deviations are made in making provisions for any sanctioned scheme or any other item of expenditure covered by sanction of the competent authority for which provision sought to have been made in Part-I of the Budget Estimates (sanctioned item). ***Similarly no provision should be made in Part - I of the Estimates, for any item of expenditure for which no sanction of Government exists.*** Provision should be made in the Budget Estimates for the coming year for all sanctioned schemes but not for schemes of new service, which have been submitted to Government but not yet sanctioned. It has, however, been observed that the above procedure is not being followed by some Heads of Departments, who have been including provisions in the Budget Estimates for schemes which have not been sanctioned by Government. Departments have also been requested not to propose heavy increases in the existing provisions in the normal budget estimates without obtaining prior sanction of

the Government. The Heads of Departments and Other Estimating Officers are requested to observe the instructions in para 13 .9 of the Budget Manual scrupulously while submitting the RE 2017-18 and Budget Estimates 2018-19. While minor increases based on trends of actual and admitted needs may be allowed, increases involving substantial amounts proposed over the existing provisions should be supported by Government orders sanctioning the increase duly enclosing copies of the relevant Government orders. Provision included in the Budget Estimates for the schemes which have not been sanctioned by the Government are liable to be summarily rejected and no correspondence will be entertained on this account.

(iii) *Contract Appointments:* The Heads of Departments / Estimating Officers shall ensure that sufficient provisions are made under the detailed head "300- Other Contractual Services" towards payment of remuneration to the persons appointed on contract /outsourcing basis. They are requested to furnish the relevant orders issued by the competent authority for engaging the persons on contract/ outsourcing basis while proposing provision in the Budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, number of persons engaged on contract/ outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the Budget.

(iv) *Explanations for variations in figures:* Estimating Officers are requested to furnish brief and clear explanations for Revised Estimates of the current year and the Budget Estimates for coming year under Receipts and Expenditure. They are informed that in the absence of explanations, any increase of expenditure, is liable to be summarily rejected. While submitting the estimates, the variations, if any, in the estimates and those already furnished by the Estimating Officers should be explained in detail with reference to the orders sanctioning the additional staff etc.

- (v) ***Estimates for Works:*** Provision should be made in Part-I of the Budget for works which have been sanctioned by the Government or the competent authority. All the Engineer-in chiefs / Chief Engineers are requested to give full information as to whether the works for which provision is included by them in the Budget Estimates 2018-19 are for repairs to the existing buildings etc., or new works or works in progress and whether the works have been sanctioned by the Government or competent authority. The number and date of order sanctioning each work, the amount of estimate both the original and the revised; the total expenditure incurred on the work to the end of the preceding financial year; and the amount required for expenditure during the next financial year should invariably be given in the remarks accompanying the Budget Estimates. If complete information is not furnished in **proforma- G** prescribed, in the case of any particular work, the provision proposed for will be omitted by the Finance Department.
- (vi) ***The Heads of Departments are requested to ensure that the amounts allocated for supply of uniform to the "Office Subordinates" under the detailed head "250 Clothing, Tentage and Stores" shall be utilized for the same purpose without diverting for other purposes.***
- (vii) ***Provisions under grants-in-aid:*** Particulars, as per para 13.12. 1 of the Budget Manual, should invariably be furnished while sending the estimates. Statement showing details of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished. While furnishing the estimates under grants-in-aid, the Heads of Departments and Other Estimating Officers are requested to open the sub-detailed heads "311-Grants-in-aid towards salaries", "312-Other Grants-in-aid" and provide the amounts separately under the above sub-detailed heads of account.
- (viii) The provision required for payment of obsequies to the family of the deceased Government Employees shall be made under the sub-detailed head of account 310-Grants-in-aid-318-Obsequies Charges". The provision required for payment of contribution and subsidies

shall be made under the detailed heads "320-Contributions and 330-Subsidies respectively and not under sub detailed head 312 - Other Grants-in-aid". The provision for creation of capital assets which has to be transferred to the local bodies and other agencies has to be classified under Sub Detailed Head **"319 Grants for creation of Capital Assets"** under the detailed head "310 Grants-in-aid".

- (ix) Provision for maintenance of office vehicles to be made under the Sub Detailed Head **"511 Maintenance of office vehicles"** under the detailed head 510 Motor Vehicles to the extent of number of vehicles available in the department.
- (x) All the Utility Payments i.e., Postage, Telephone, Water and Electricity Charges are to be fully provided under respective sub detailed heads 131 - Service Postage, Telegram and Telephone Charges, 133 - Water and Electricity Charges under the detailed head 130-Office Expenses as first charge under non-salary component.
- (xi) Each Head of the Department/Office/Unit/DDO shall be personally responsible for utmost economy under all sub heads under ' Non-salary O&M'. They should take special care to ensure that utility charges for water supply, electricity, telephones, petrol, rents etc are calculated in accordance with the latest instructions from the Government.
- (xii) It has also been noticed that utility payments to statutory authorities and rents to the respective owners are delayed for months and years and allowed to accumulate as arrears, which are then claimed as pending bills. It is, therefore, ordered that each Head of Office shall be take care for timely and full payments on these items.
- (xiii) The provision required for payment of "Hiring charges of Private Vehicles" shall be made under the sub detailed head "130/134 - Hiring of Private Vehicles" based on the sanction orders. No provision shall be proposed under this head without specific sanction from the government for hiring of private vehicles for the department for a specific period.

- (xiv) Separate estimates shall be sent for providing funds for fixed Travelling Allowance under the sub detailed head "114-Fixed Travelling Allowance" in Budget Estimates 2018-19 as per instructions issued in this Department Memo.No.16240/642/BG/Al/2002-2, dated 25-11-2002. Similarly, requirement for conveyance allowance shall be proposed under "110/115 Conveyance Allowance".
- (xv) *Separate Estimates shall be sent for providing funds for payment of Wages to the Daily wage employees and Full Time Contingent Employees who are drawing minimum of time scale with DA as per Revised Pay Scales of 2015 separately under distinct sub-detailed head 020-Wages-021-Daily Wage Employees - 022-Full Time Contingent Employees as per instructions issued in this Department vide Circular Memo. No.2823/202/Al/BG-I/2013,dt.02-07-2013.*
- (xvi) Where any large provision is proposed in respect of outstanding liabilities or arrear payments, full details should be furnished and the original sanction for incurring such expenditure should invariably be quoted.
- (xvii) Where any expenditure is dependent on finance from outside the State like Government of India, NABARD, JICA etc., estimates should be based only on the last year's actual releases to the State or on the basis of actual need whichever is lower and not on hypothetically assumed figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.
- (xviii) *Scrutiny of estimates by the Administrative Department of Secretariat:* The Administrative Departments of Secretariat are requested to scrutinize the estimates of the Departments under their control and forward to this Department with their comments thereon. The object of examination by the Administrative Departments is to detect excessive or inadequate provision in the

Budget Estimates which they are in a position to do in a better way in view of their more intimate knowledge of working of the Departments under their administrative control.

(xix) The Departments are requested to send proposals for Revised Estimates 2017-18 Budget Estimates 2018-19 rounding of the figures to the nearest lakhs of rupees against each sub-detailed head.

(xx) The Heads of Departments are requested to send their proposals promptly particularly in respect of recoveries of loans and interest receipts. They should send proposals for recoveries and disbursements under loans and advances and interest thereon based on the terms and conditions, imposed in the Government orders while sanctioning the loans.

24. All Heads of Departments and other Estimating Officers are therefore requested to furnish the Budget Estimates in the proforma provided on-line by 08-01-2018 at the latest to the concerned Budget Estimate Sections (EBS) through Finance Department Portal. Failing, in which submission of all proformas, Finance Department will not provide budget and also will not responsible consequences for non-funding of any scheme.

25. **Special Points:** The attention of all Secretariat Departments, Head of the Departments and Estimating Officers are invited to the following special points:

- Avoid speculative estimations or over / under projections.
- Rationalize the Grants-in-Aid expenditure relating to the departments.
- All Establishment expenditure to be consolidated for each department.
- Projections for maintenance, office establishment-vehicles, rents, water and electricity, office stationary-outsourced services, welfare and subsidy programs, etc., based on the actual needs with proper justification.

26. **On-Line Submission:** RE 2017-18 and BE 2018-19 sought for through this order shall be furnished by all departments through online only. All heads of Departments and Other Estimating Officers are requested to visit Finance Department web-site on the Internet using the URL: <https://finance.telangana.gov.in> and "click" on the web-link" Finance Department Portal" provided in the home-page. Then follow the steps given below:

- This link will open "Finance Department Portal" web-page from 30-12-2017.

- Please Log-in using the User-ID and Password. Please enter them correctly and Log-in into application.
- A menu item "Budget Proposals 2018-19" is displayed in the Menu Bar.
- Select the respective Establishment / Maintenance / Principal / Interest Expenditure and Schemes Expenditure along with concerned Head of Accounts and enter the data.
- Saving of data can be done at any point of time using 'SAVE' button.
- All formats of Establishment / Maintenance / Principal / Interest Expenditure and Schemes Expenditure needs to be filled in by the HoDs / Secretariat Departments.
- After completion of entries final submission to Finance Department can be done using 'Final Submit' in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before Final Submission.
- After final submission no more deleting / editing is allowed.
- Any further instructions can be seen on-line.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**K.RAMAKRISHNA RAO
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All Heads of Departments and Estimating Officers.

All Departments of Secretariat.

The Registrar General, High Court of Judicature at Hyderabad for the states of Telangana and Andhra Pradesh.

The Principal Secretary to Governor, Raj Bhavan, Hyderabad.

The Registrar, Lok-Ayukta, Hyderabad.

The Secretary, Telangana State Public Service Commission, Hyderabad.

Copy to:

All Sections of Finance Department.

General Administration (I&PR) Department.

SF/SCs.

//FORWARDED:: BY ORDER//

SECTION OFFICER

**NUMBER STATEMENT
PROFORMA –I (010-Salary)**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item	Total No. of Employees	Pay	Allowances	DA	Sumptuary Allowance	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/014	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Establishment – Permanent (Non-Gazetted Post wise)										
2	Establishment – Temporary (Non-Gazetted Post wise)										
	TOTAL (A)										
3	Officers – Permanent (Gazetted Post wise)										
4	Officers – Temporary (Gazetted Post wise)										
	TOTAL (B)										
	GRAND TOTAL (A+B)										

* The estimating officers/HODs shall not include the vacant posts in Number Statements and in estimates for salaries.

**NUMBER STATEMENT
PROFORMA –II
GRANTS-IN-AID TOWARDS SALARIES -310/311**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Name of the Employee	Designation	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL GRAND TOTAL									

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

WORK CHARGED ESTABLISHMENT IN ENGINEERING DEPARTMENT – 270/273, 530/534

(Rs. in Lakhs)

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

**NUMBER STATEMENT
PROFORMA –IV**

CONTRACT APPOINTMENTS / OUTSOURCING (300)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item	No. of posts outsourced through Agencies / Contract basis – category wise	G.O. No and Date for appointment on outsourcing/contract	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

PROFORMA – V

APPENDIX-A

Strength 2017-18	Strength 2018-19	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				Total No. of Posts	Name of the Post	Scale of Pay allowed to the post (RPS 2015)

**NUMBER STATEMENT
PROFORMA –VI**

Payments to Home Guards (280/282)/Anganwadi Workers(280/283), VRAs (280/286) Daily Wage Employees (020/021) / Full time / Part Time Contingent Employees (020/022)

Estimating Officer	:
Major Head	:
Sub-Major Head	:
Minor Head	:
Sub Head	:
No. of posts sanctioned	:
G.O. No. and Date	:
No. of Persons engaged	:

(Rs. in Lakhs)

Sl. No.	Name of the Employee	Remuneration per month for each employee	Total Amount required for the year for each employee for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT PROFORMA –VII

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Group sub Head :
 Sub Head :

(Rs. in Lakhs)

Sl. No.	DDO Code	Employee ID	Employee Name	Desig nation	Gazetted / Non- Gazetted	Against posts of Permanent/ Temporary	Pay	Allowance	DA	Sumptuary Allowance	HRA	Medical Reimburse ment	Encashment of Earned Leave	Leave Travel Concession	Total
							010/011	010/012	010/013	010/014	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

PROFORMA – VIII

(Rs.in Lakhs)			
Sl.No.	Post –Category	Total Salary for the year 2018-19	Remarks

**EXPENDITURE FOR ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST
EXPENDITURE**

Demand No._____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19	Justification
(1)	(2)	(3)	(4)	(5)

EXPENDITURE FOR SCHEMES**Demand No.**_____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19	Justification
(1)	(2)	(3)	(4)	(5)

NEW ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE**Demand No.** _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2018-19	Justification
(1)	(3)	(4)

Details

S.H. (XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

EXPENDITURE FOR NEW SCHEMES**Demand No.** _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2018-19	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

SPILL OVER COMMITMENTS**Demand No.** _____

Name of the HOD :

Name of the Scheme :

(Amount in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2017-18	Spill over Commitment	Justification
(1)	(2)	(3)	(4)

Agreement Details - Proforma-R6

(Rupees in Lakhs)

DDO Code	Budget 2017-18	Name of the Work	Agreement Amount	Agreement Number & Date	Agreement concluding Authority/Office	Name of Contractor	Completion date as per agreement	Expected completion date	Head of Account	Funding Agency		Agreement caters to delivery of	Nature of Work	Contract Category	Physical Progress of the work	Amount paid	Amount to be paid	Balance amount required to complete		Administration Sanction		
										Funding Agency Share (%)	State Share (%)							Funding Agency Share	State Share (GoTS in Rs)	Number	Date	Amount
1	2	3	4	5	6	7	8	9	10	11(a)	11(b)	12	13	14	15	16	17	18(a)	18(b)	19	20	21

Proforma-R7

Name of the Office	DDO Code	Bank Name	Branch	IFSC Code	A/c. No.	Whether SB/CA	Ref. to permission by Govt.	Balance Amount as on 31/12/2017

RECEIPTS

Name of the HOD :

Administrative Department of Secretariat :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Sub-head and Detailed Head of Account	Budget Estimates 2017-18	Revised Estimates 2017-18	Budget Estimates 2018-19
(1)	(2)	(3)	(4)

**PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND
ACHIEVEMENTS**

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme	Physical Targets Achieved	Physical Targets Proposed		Remarks
	2016-17	2017-18	2018-19	

FORM D-7
/ See rule 6 /

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. Cr).	Book Value (Rs. Cr)	Book Value (Rs. Cr.)
Financial Assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in Govt dated securities / Treasury Bills Investments in 14-day Intermediate Treasury Bills Other Financial investments (please specify) Total			
Physical assets: Land Building- Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be Book-value, i.e. acquisition cost netted for depreciation/impairment.

FORM D-8

/See rule 6/

TAX REVENUES RAISED BUDGET NOT REALISED

(Principal taxes)

(As at the end of the reporting year)

Major Head	Description 11	Amount under disputes (Rs.Crore)					Amount not under disputes (Rs. Crore)					Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10	Over 10 years	Total	Over 1 year less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and Capital Services											
	Land Revenue											
	Stamps and Registration Fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles											
	Other Taxes											
	TOTAL											

Note: Reporting year refers to the second year proceeding the year for which the annual financial statement and demands for grants are presented.

Form D-9
/See rule 6/

Statement of Miscellaneous Liabilities: Outstanding

	(Rs. in Crores)
	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

* The outstanding amount pertains to the end-March position for the year before the current year.

